

OCEANARIUM (MAURITIUS) LTD

UNAUDITED CONDENSED FINANCIAL STATEMENTS FOR THE QUARTER ENDED DECEMBER 31, 2025

The Directors are pleased to present the unaudited condensed Financial Statements of the Company for the quarter ended December 31, 2025.

1. CONDENSED STATEMENT OF FINANCIAL POSITION

THE COMPANY			
Unaudited		Audited	
	as at Dec 31, 2025 Rs'000	as at Jun 30, 2025 Rs'000	
ASSETS			
Non-current assets	676,026	687,762	
Current assets	50,943	32,444	
Total assets	726,969	720,205	
EQUITY AND LIABILITIES			
Equity and reserves			
Share Capital		528,000	528,000
Total equity and reserves	444,602	458,597	
Non-current liabilities		192,343	192,755
Current liabilities		90,024	68,854
Total equity and liabilities	726,969	720,205	

3. CONDENSED STATEMENT OF CASH FLOWS

THE COMPANY			
Unaudited - 6 months to			
	Dec 31, 2025 Rs'000	Dec 31, 2024 Rs'000	
Net cash generated/(used in) operating activities	118	(7,905)	
Net cash (used in)/generated from investing activities	(825)	(2,004)	
Net cash (used in) from financing activities	(3,303)	(3,244)	
(Decrease) in cash and cash equivalents	(4,010)	(13,153)	
Opening cash and cash equivalents at July 1,	(14,516)	(3,283)	
(Decrease)/Increase	(4,010)	(13,153)	
Net foreign exchange loss	-	319	
At December 31, 2025	(18,526)	(16,116)	

2. CONDENSED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

Turnover	28,831	26,927	64,556	58,170
Operating loss	(5,408)	(10,061)	(6,799)	(14,914)
Net finance costs	(3,594)	(3,317)	(7,196)	(6,562)
Loss before taxation	(9,001)	(13,378)	(13,995)	(21,476)
Taxation	-	2,274	-	3,651
Loss for the year	(9,001)	(11,104)	(13,995)	(17,825)
Other comprehensive income for the period net of tax	-	-	-	-
Total comprehensive loss for the year	(9,001)	(11,104)	(13,995)	(17,825)
Number of ordinary shares ('000)				
- In issue	57,300	57,300	57,300	57,300
Loss per share (Rs.)	(0.16)	(0.19)	(0.24)	(0.31)
Net Asset Value per share (Rs.)	7.76	8.41	7.76	8.41

4. CONDENSED STATEMENT OF CHANGES IN EQUITY

THE COMPANY			
Share Capital	Revaluation and other Reserves	Accumulated Losses	Total
Rs'000	Rs'000	Rs'000	Rs'000
At July 1, 2025	528,000	57,654	(127,057)
Loss for the year	-	-	(13,995)
Other comprehensive income for the period	-	-	-
At December 31, 2025	528,000	57,654	(141,052)
			444,602
At July 1, 2024	528,000	59,192	(87,211)
Loss for the period	-	-	(17,825)
Other comprehensive income for the period	-	-	-
At December 31, 2024	528,000	59,192	(105,036)
			482,156

NOTES

The unaudited interim quarterly condensed financial statements are in compliance with international financial reporting standards (ifrs) and have been prepared on the same basis as the accounting policies set out in the statutory financial statements of the company for the year ended June 30, 2025, except for the adoption of published standards and any amendments and interpretations issued now effective. this communiqué is issued pursuant to dem rule 17 and the securities act 2005.

Copies of the condensed financial statements and the statement of direct and indirect interests of officers of the Company (required under rule 8(2)(m) of the Securities (Disclosure Obligations of Reporting Issuers) Rules 2007), are available free of charge, upon request made to the Company Secretary, Eclosia Group Headquarters, Gentilly, Moka, Mauritius.

The Board of Directors of Oceanarium (Mauritius) Ltd accepts full responsibility for the accuracy of the information contained in this report.

RESULTS & PROSPECTS

Revenue for the six months increased by 11% compared to the corresponding period last year. This performance was primarily driven by a 20% increase in the number of non-resident visitors, following targeted initiatives implemented to enhance the company's visibility for tourists. In parallel with its core ticketing activities, management continues to pursue diversification initiatives aimed at broadening the offer and attracting repeat local visitors.

The company recorded a positive EBITDA for the six months ended 31 December 2025, reflecting an improvement in operating performance over the period.

By order of the Board

Eclosia Secretarial Services Ltd
Secretary

Date: 06 February 2026

BRN: C16141503